



The Accounts chamber
of the Republic of Tatarstan

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of the Republic of Tatarstan,
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***Auditing property management and use of budget funds
by local authorities***



- *On the local level local property management is regulated by local legal acts*



- *Functions of local property management are imposed on the **chambers of land and property regulations***
- ***Local audit bodies** are in charge of external audit of legal and efficient use of property*



- *In accordance with the budget legislation the Accounts chamber of the Republic of Tatarstan **conducts external audit in highly subsidized municipalities biennially***



- ***Risks connected with renting of property and land resources***





- ***Risks connected with sale of property and land resources***





- *Having revealed irregularities, we send **submissions to authorized bodies***
- *We also **present audit findings to prosecutor's office***



- *Audit bodies of the Republic of Tatarstan give special attention to **preventive measures***





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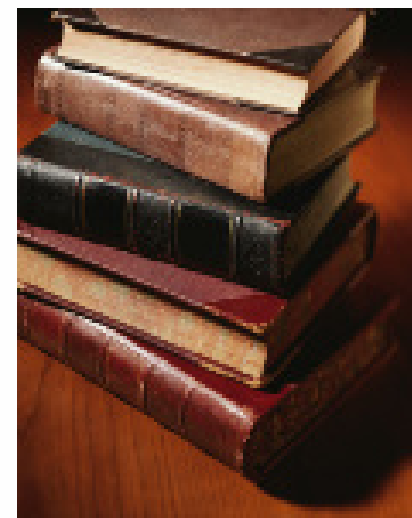


Meeting of the Interdepartmental Coordinating Board on the issues relating to the state financial audit



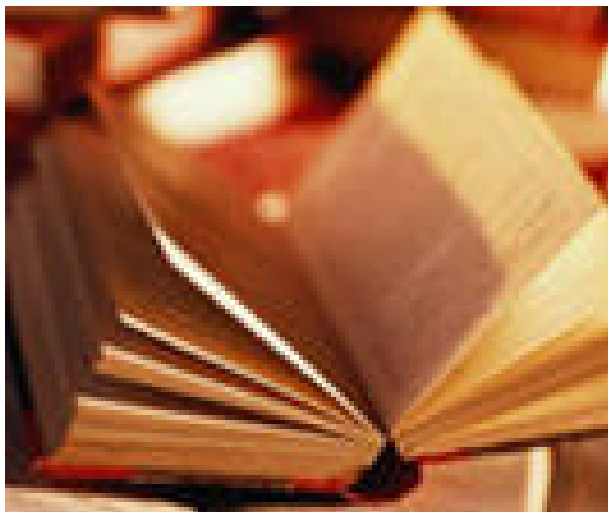
Interdepartmental Coordinating Board

- *prepares a detailed **Review of irregularities***
- *updates the **Classifier of irregularities***





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***CONCEPTION
of auditing autonomous,
budget-funded and
government entities***





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***In 2007 the Union of audit bodies
of the Republic of Tatarstan was formed***





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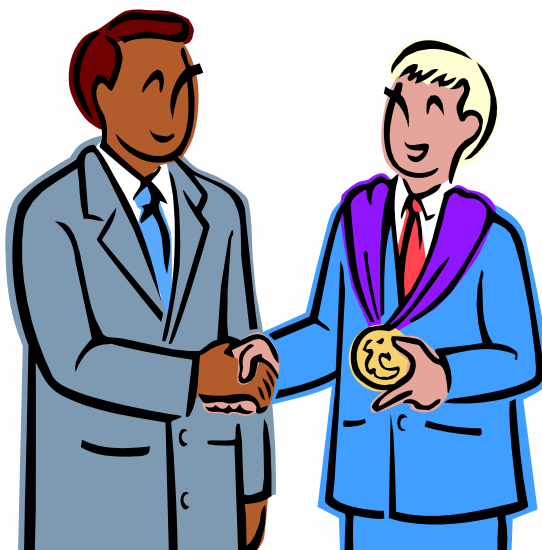


8th Conference of the Union of local audit bodies of Russia Kazan, 2009



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*The Accounts chamber of the Republic of Tatarstan cooperates with **Research Studies Institute of the Accounts Chamber of the Russian Federation***





The Accounts chamber of the Republic of Tatarstan elaborated:

- *methodological recommendations on the auditing state and local unitary enterprises, and also joint stock companies with participation of state and municipalities in nominal capital*
- *methodological recommendations on performance audit in the sphere of provision of public and municipal services*
- *methodological recommendations on the assessment of internal audit efficiency*



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***Risks in the activity of local unitary
enterprises
with participation of a municipal
unit in nominal capital***





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- *At the planning stage of value-for-money audit, special attention is paid to **Issues analysis and Risk assessment***





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We analyze regulatory acts in order to reveal corruptogenic factors, which concern management of public and local property, use of budget funds





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VALUE-FOR-MONEY AUDIT



priority area of our activity



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Russian-British seminar in London, 2010



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Training course in Canada, 2006



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Training course in Singapore, 2011



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***Russian-British seminar on methodology of
value-for-money audit in public health
service, Kazan 2009***



- *Priority area for conducting value-for-money audit is the use of **energy resources** by local entities*





- *We provide assistance for implementing value-for-money audit on the local level*





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*Local audit bodies conducted
value-for-money audits
in the following spheres*



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- ***energy use by budget-funded entities;***
- ***upgrading of facilities, computerization, implementation of IT in educational institutions;***
- ***formation and expenditure of funds derived from income-generating activity, efficient use of property;***
- ***reform of housing and utilities;***
- ***health-care reform;***
- ***development of health and fitness work among children and adolescents.***



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✓ Thank you for your attention!

